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## PART II—Section 4

### Statutory Rules and Orders issued by the Ministry of Defence

#### MINISTRY OF DEFENCE

*New Delhi, the 15th July 1961*

**S.R.O. 201, dated 30th June 1961.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify the election of the following persons to the Cantonment Board, Lucknow, from the ward noted against each.

1. Shri Lalla Pd.—Ward No. I (Reserved Seat)
2. Shri Badri Pershad Avasthi.—Ward No. I
3. Shri Fazal Ahmed.—Ward No. II
4. Shri Moti Lal.—Ward No. III
5. Shri Chhotey Lal Yadava.—Ward No. IV
6. Shri Sachida Nand.—Ward No. V
7. Shri Ram Chandra Dhusla.—Ward No. VI.

[No. F. 29/48/G/L&C/57-G/D(C&I).]

#### TAXATION

**S.R.O. 202, dated 1st July 1961.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924), the Cantonment Board, Babina, hereby imposes, with the previous sanction of the Central Government, Trades and Profession tax on all persons carrying on within the limits of Babina Cantonment, any one or more of the trades, professions or callings specified in the second column of the Schedule hereto annexed at the rates specified in the third column thereof:

Provided that any person carrying on more than one such trade, profession or calling in the same premises, shall be liable to pay the full tax for the trade, profession or calling which carries the highest rate and half the tax in respect of the remaining trades, professions or callings subject to a maximum of Rs. 50 per annum in all.

#### SCHEDULE

##### CANTONMENT BOARD, BABINA Trades and Profession Tax

Sl. No	Class of persons liable to the payment of the tax	Rate of tax per year or part of a year
1	2	3
		Rs.
	1. Advertising Agent	5
	2. Agent of an Insurance Company	3

1	2	3
		Rs.
3. Agent for sale of Newspaper and periodicals		5
4. Auctioneer		30
5. Automobile Engineer		20
6. Banker or Financer (Licenced)		30
7. Barber (Not being an employee)		2
8. Battery Charger		5
9. Bhadbhunja (Grain Parcher)		3
10. Blacksmith or Tinsmith		2
11. Block maker or photozinc owner		3
12. Bond writer and stamp vendor		6
13. Book binder (not being an employee)		5
14. Book seller		12
15. Butcher (Mutton, Beef or pork)		8
16. Carpenter (Not being an employee)		2
17. Chemist and Druggist		15
18. Clearing Agent or Hundekari		10
19. Cloth Merchant, draper or Milliner		30
20. Coach maker or motor or carriage body builder		20
21. Cobbler or repairer of boots and shoes etc. (not being an employee)		2
22. Commission agent or broker or house agent		30
23. Contractor for building works		30
24. Contractor for a canteen or mess		30
25. Contractor for cycle stand		12
26. Contractor for the installation of electric wiring		12
27. Contractor for MES, ASC or ORD		30
28. Contractor for Quarries		30
29. Contractor or sub-contractor Regimental		20
30. Contractor not specified elsewhere in this schedule		20
31. Corn Chandler		10
32. Dairyman		10
33. Dealer in Abir, Agarbatti, Haldi, Kunku, Ud etc.		3
34. Dealer in Aluminium ware, brass or copper		15
35. Dealer in arms and ammunition		24
36. Dealer in arts, crafts and curios		10
37. Dealer in Asbestos roofing		12
38. Dealer in Bamboo or cane articles		3
39. Dealer in Bangles		3
40. Dealer in Baskets		6
41. Dealer in Batteries for motor cars		40
42. Dealer in beer, liquor, spirits or wine (Foreign)		
43. Dealer in Betel, Bidies, Cigars, Cigarettes, Matches, Pan, Panpatties snuff, Tobacco etc.		5
44. Dealer in Boiled Oil and other sorts of oils		3
45. Dealer in Boots, Shoes or chappals		15
46. Dealer in buttons, thread, or Haberdashery		6
47. Dealer in Candle-stick		2
48. Dealer in carpets, furs or shawls		20
49. Dealer in Camphor		5

1	2	3
		Rs.
50. Dealer in chappals and local boots and shoes		10
51. Dealer in Charcoal only		6
52. Dealer in Charcoal and Firewood		12
53. Dealer in clocks and watches		20
54. Dealer in chutneys, condiments or pickles		5
55. Dealer in cocoanuts		5
56. Dealer in coconut oil and all sorts of edible oils		5
57. Dealer in Coffee or Tea		5
58. Dealer in coir matting and durries		20
59. Dealer in coke or steam coal		20
60. Dealer in corrugated iron sheets		25
61. Dealer in crockery, cutlery or glassware		20
62. Dealer in cotton or cotton seeds		3
63. Dealer in cycles, tricycles or perambulators or the accessories thereof		20
64. Dealer in Dry cells for Torches		5
65. Dealer in earthenware		3
66. Dealer in Electric Goods and Batteries		15
67. Dealer in fancy goods and toys		15
68. Dealer in figures and statues		5
69. Dealer in firewood only		6
70. Dealer in fireworks		10
71. Dealer in fountain pens		5
72. Dealer in French Polish		6
73. Dealer in furniture of sale or hire		30
74. Dealer in sheet glass		5
75. Dealer in Grains		15
76. Dealer in grains and grocery		25
77. Dealer in gramophones or accessories thereof		15
78. Dealer in green fodder, hay or straw		5
79. Dealer in grocery (Coffee, spices of all kinds, Sugar & Tea)		15
80. Dealer in hair oil, perfumery or toilet requisites		5
81. Dealer in hardware		30
82. Dealer in hosiery goods and ready made clothes		20
83. Dealer in imitation articles		6
84. Dealer in imitation jewellery		20
85. Dealer in Kerosene oil, and non-consumable spirits		5
86. Dealer in Keys and Locks		5
87. Dealer in knitting wool or yarn		5
88. Dealer in Kite, Bhingaries and Manjas		2
89. Dealer in leather goods		5
90. Dealer in money purses and Wrist-watch straps		6
91. Dealer in Motor Cars, Motor-Cycles, Motor Lorries or accessories thereof		50
92. Dealer in musical instruments		20
93. Dealer in Nausagar		5
94. Dealer in oilman stores and provisions		20
95. Dealers in paints and distemper		10
96. Dealer in phenyle		5
97. Dealer in photographic goods only		10

1	2	3
		Rs.
98. Dealer in pictures and snaps		3
99. Dealer in plywood		15
100. Dealer in Radio sets and accessories thereof		30
101. Dealer in rain coats or gum-boots		6
102. Dealer in Razor Blades		3
103. Dealer in ropes		3
104. Dealer in rubber goods		5
105. Dealer in sandal wood		5
106. Dealer in sanitary fittings		15
107. Dealer in second hand articles		5
108. Dealer in seeds and plants		30
109. Dealer in sewing machines		30
110. Dealer in sports goods and accessories thereof		20
111. Dealer in Sweet oil		5
112. Dealer in Syrup		5
113. Dealer in Timber		30
114. Dealer in torches		5
115. Dealer in toy		5
116. Dealer in typewriters		50
117. Dealer in Umbrellas		5
118. Dealer in Vanaspati Ghee or Dalda		15
119. Dealer in Varnish		5
120. Dealer in water taps		5
121. Dealer in any other articles, not specified elsewhere in this schedule		5
122. Dentist		15
123. Dispensing chemist		10
124. Distributing Agents		20
125. Draftsman (not being an employee)		10
126. Dyer (not being an employee)		5
127. Electroplater		5
128. Engineers and Architects		30
129. Farrier		5
130. Fitter (not being an employee)		5
131. Fortune teller		5
132. Frame maker		5
133. General merchants		30
134. Goldsmith or silversmith		15
135. Goldsmith or silversmith (not being an employee)		5
136. Hakim		5
137. Hawker or pedlar		3
138. Hawker or pedlar of fruits or vegetables		3
139. Hawker or pedlar of handcart or stalls		10
140. Hirer of cycles for 12 or less cycles		6
141. Hirer of cycles for 13 or over		10
142. Hirer of sewing machines		6
143. Income tax expert (chartered accountant or other)		15
144. Insurance Company (Head office or Branch)		50
145. Juggler or Conjurer		3

1	2	3
		Rs.
146.	Keeper of a bar	30
147.	Keeper of Beauty Shop	30
148.	Keeper of a bill and saloon	20
149.	Keeper of cafe restaurant or eating house or club	30
150.	Keeper of a flower shop	5
151.	Keeper of a hair dressing saloon	20
152.	Keeper of Milch animals (6 or under) for profits	6
153.	Keeper of Milch animals (7 or over) for profits	10
154.	Keeper of milk bar	6
155.	Keeper of petrol pump	50
156.	Keeper of a hair cutting or shaving saloon	6
157.	Keeper of a small shop selling miscellaneous articles	10
158.	Keeper of Stud Farm	50
159.	Keeper of a swimming pool	20
160.	Keeper of a tea and coffee shop	10
161.	Laundrerers & Dry cleaners (processed by machinery)	20
162.	Laundry owner (Processed by machinery)	15
163.	Legal practitioner	20
164.	Maker of Footwear	3
165.	Maker and seller of bhajia, channa, chiwda etc.	5
166.	Maker and seller of boxes and trunks	10
167.	Maker and seller of bread, biscuits or cakes	15
168.	Maker and seller of bread and Biscuits only	5
169.	Maker and seller of caps and hats	5
170.	Maker and seller of ghee, Vanaspati ghee or Dalda	10
171.	Maker and seller of pictures and picture frames	5
172.	Maker and seller of soap	5
173.	Maker and seller of sweetmeats	12
174.	Manufacturer and seller of aerated water or ice or both	20
175.	Manufacturer and seller of Baskets	10
176.	Manufacturer and seller of bidis	30
177.	Manufacturer and seller of bricks	30
178.	Manufacturer and seller of Canvas or leather	30
179.	Manufacturer and seller of Cloth	30
180.	Manufacturer and seller of Earthenware	6
181.	Manufacturer and seller of fruit juices or essences or syrup	5
182.	Manufacturer and seller of Hand-Loom cloth	30
183.	Manufacturer and seller of Ice-Cream or Ice-fruit	15
184.	Manufacturer and seller of Lime or Mortar	30
185.	Manufacturer and seller of metal works	30
186.	Manufacturer and seller of oils	6
187.	Manufacturer and seller of Ropes of all sorts	10
188.	Manufacturer and seller of Tools and parts of machinery	30
189.	Mason (not being an employee)	2
190.	Massagist	2
191.	Medical practitioner	20
192.	Money Exchanger	2
193.	Optician	20
194.	Owner of Auto Rickshaw plying for hire	15 for each

1	2	3
		Rs.
195.	Owner of Carriages, Bullock-carts, Cycle-Rickshaws, Tongas, Tri-cycles & Victorias plying for hire	6 for each
196.	Owner of Cotton Ginning Factory	30
197.	Owner of Cotton Pressing Factory	30
198.	Owner of a factory not specified elsewhere	30
199.	Owner of Metal Foundry	30
200.	Owner of a motor Taxi Cab	20
201.	Owner of two or more motor taxi cabs	30
202.	Owner of sawing Machine	30
203.	Painter (not being an employee)	2
204.	Patwekary	2
205.	Persons boiling bones offal or blood	6
206.	Persons carrying on any business, trade or calling other than those specified in this schedule	6
207.	Persons stacking or melting tallow	6
208.	Petition or letter writer	2
209.	Photographer and dealer in photographic goods	15
210.	Pinjari	2
211.	Plumber	30
212.	Printer and stationer	30
213.	Proprietor of an Athletic club	5
214.	Proprietor of Boarding house for 10 or less Boarders	8
215.	Proprietor of Boarding house for 11 or over	12
216.	Proprietor of Brass or Metal Factory	30
217.	Proprietor of Crusher	16
218.	Proprietor of Embroidery shop	5
219.	Proprietor of a Flour Mill	15
220.	Proprietor of a flour mill with Rice Huller	20
221.	Proprietor of a Jaggery (Gud-Raw Sugar) Factory	30
222.	Proprietor of a Mining Factory	30
223.	Proprietor of Motor Transport Company	30
224.	Proprietor of an oil Mill	30
225.	Proprietor of a Paper Mill	30
226.	Proprietor of Residential Hotel	30
227.	Proprietor of Skating Ring or Dancing Hall	30
228.	Proprietor of Sugar Factory	30
229.	Proprietor of Tailoring Firm (Draper, Milliners & Out-fitters)	30
230.	Proprietor of Tailoring shop having one machine	3
231.	Proprietor of Tailoring shop having two machines	5
232.	Proprietor of Tailoring shop having three machines or over	10
233.	Proprietor of Textile Mill	30
234.	Proprietor of Washing and Dyeing Company	10
235.	Proprietor or Director of Bus Service	30
236.	Proprietor or Director of Cinema Theatre giving performances for more than 15 days during a year (except for charitable performances)	50
237.	Proprietor or Director of Cinema theatre giving performances for not exceeding 15 days during a year	15
238.	Proprietor or Director of Circus or Amusement Park giving performances for more than 15 days during a year (except for charitable performances.)	30

1	2	3
		Rs.
230.	Proprietor or Director of Circus or Amusement Park giving performances for not exceeding 15 days	15
240	Proprietor or Manager of Electric Supply Company	50
241.	Repairer of Arms	5
242.	Repairer of Boots or Shoes etc. having a shop	3
243.	Repairer of Clocks or Watches	5
244.	Repairer of Cycles, Gramophones or Sewing Machines etc.	5
245.	Repairer of fountain pens, typewriters etc.	5
246.	Repairer of locks and umbrellas	2
247.	Repairer of motor cars and motor cycles	30
248.	Repairer of motor cycles	15
249.	Repairer of musical instruments	5
250.	Rubber stamp maker	5
251.	Sculptor	20
252.	Sharpner of knives, scissors etc.	2
253.	Shroff (dealer in gold, silver & Jewellery)	30
254.	Stationer	10
255.	Street Photographer	5
256.	Supplier of bricks, cement and stone.	30
257.	Supplier of lime or mortar and sand	15
258.	Tailor (not being an employee)	3
259.	Tattooist	5
260.	Tanner	20
261.	Taxidermist	2
262.	Undertake	5
263.	Vendor of aerated or other portable waters or ice or ice-cream or both	5
264.	Vendor of betel leaves	5
265.	Vendor of Biscuits, Bread or Cakes	5
266.	Vendor of butter	5
267.	Vendor of dried fish	5
268.	Vendor of drugs or Indian medicines	5
269.	Vendor of eggs, fish, game or poultry	5
270.	Vendor of fruits or vegetables	5
271.	Vendor of Ghee	5
272.	Vendor of Ice	5
273.	Vendor of milk	5
274.	Vendor of sugar or sweetmeats or sweets	5
275.	Vendor of Nira	10
276.	Veterinary Surgeon	10
277.	Vulcanizer	5
278.	Washerman (not being an employee)	2
279.	Welder (not being an employee)	2
280.	Wireman (not being an employee)	2

**S.R.O. 203, dated 1st July 1961.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify the election of the following persons to the Cantonment Board, FATEGARH, from the ward noted against each.

1. Shri Ram Dass—Ward No. I
2. Shri Itwari Lal—Ward No. II
3. Shri Munna Lal—Ward No. III.

[No. F. 29/40/G/L&C/57.]

**S.R.O. 204, dated 1st July 1961.**—In exercise of the powers conferred by sub-section (2) of section 18 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to fix 25th August, 1961 as the date on which casual elections in Lebong Cantonment shall be held.

[No. F. 29/8/G/L&C/571/895-G/D(C&L).]

PRITAM SINGH, Under Secy.